

# Letter of Engagement

**Ref.No.: CUST0002/LOE/2024-2025/00008**

Date: 01 Aug 2025

Akash & co

Dear: Akash & co

Sub: Engagement letter – Engagement letter format for PCAOB Audits for the year ended 2024-2025

## **1. Notice of independence standards**

A registered public accounting firm and its associated persons must be independent of the firm's audit client throughout the audit and professional engagement period.

Under Rule 3520, a registered public accounting firm or associated person's independence obligation with respect to an audit client that is an issuer encompasses not only an obligation to satisfy the independence criteria set out in the rules and standards of the PCAOB, but also an obligation to satisfy all other independence criteria applicable to the engagement, including the independence criteria set out in the rules and regulations of the Commission under the federal securities laws. To meet such standards, we cannot prepare, edit, compile or help prepare the audit report, except for the opinion letter. These are management's responsibility.

Rule 3520 applies only to those associated persons of a registered public accounting firm required to be independent of the firm's audit client by standards, rules or regulations of the Commission or other applicable independence criteria.

We contend that based upon the above standards, we are independent of the Company.

## **2. Audit Procedures1**

## **3. Objectives and Limitations of Services**

## **4. Audit Services**

## **5. Audit Procedures**

## **6. Registration Statements and Other Offering Documents**

## **7. Our Responsibility to Communicate with Management**

## **8. Our Responsibility to Communicate with the Audit Committee/Board of Directors**

## **9. Review of interim financials**

## **10. Internal Control over Financial Reporting**

## **11. Management Responsibilities**

## **12. Objectives and Limitations of Services 1**

## **13. Test**

## **14. 24032025**

## **15. Test1**

## **16. 13434**

## **17.**

## **18. Independence**

## **19. Dispute Resolution**

## **20. Other Matters**

## **21. Access to Audit Documentation by Regulators and Others**

## **22. Objectives and Limitations of Services**

## **23. Audit Procedures**

## **24. Fees for Services and Additional Reports**

**25. Prior to commencing our services, we require that you provide us with a retainer in the amount of \$6,250. Balance will be due upon presentation of draft audit report.**

Very truly yours,

**A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1;  
TRACe Test Demo and Co.; UBC; Varun & co; Venu**

[Firm Name]

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We agree to the terms of the engagement described in this letter.

**Akash & co**

[Client Name]

[Signature]

[Date]